COMBINED DECLARATION AND POWER OF ATTORNEY
(ORIGINAL, DESIGN, NATIONAL STAGE OF PCT, SUPPLEMENTAL, DIVISIONAL, CONTINUATION, OR CIP)

As a below	w named inventor, I hereby declare that:
NOTE: In Continuation [NOTE: I DIVISION.	TYPE OF DECLARATION Ination is of the following type: (check one applicable item below) K] original] design] supplemental If the declaration is for an international Application being filed as a divisional, continuation or on-in-part application, do not check next item; check appropriate one of last three items.] national stage of PCT If one of the following 3 items apply, then complete and also attach ADDED PAGES FOR AL, CONTINUATION, OR CIP.] divisional] continuation] continuation-in-part (CIP)
WARNING	INVENTORSHIP IDENTIFICATION 6: If the inventors are each not the inventors of all the claims an explanation of the facts, including the ownership of all the claims at the time the last claimed invention was made, should be submitted.
original, fi	nce, post office address and citizenship are as stated below next to my name. I believe I am the rst and sole inventor (if only one name is listed below) or an original, first and joint inventor (if nes are listed below) of the subject matter which is claimed and for which a patent is sought on on entitled:
	TITLE OF INVENTION
	"SOUNDFIELD PLAYBACK FROM A SINGLE SPEAKER SYSTEM"
(a)	SPECIFICATION IDENTIFICATION cation of which: (complete (a), (b) or (c))) [] is attached hereto.) [] was filed on as [] Serial No or [] Express Mail No., as Serial No. not yet known, and was amended on (if applicable).
ard inv ard	mendments filed after the original papers are deposited with the PTO which contain new matter e not accorded a filing date by being referred to in the declaration. Accordingly, the amendments volved are those filed with the application papers or, in the case of a supplemental declaration, the those amendments claiming matter not encompassed in the original statement of invention or aims. See 37 CFR 1.67.
•	[] was described and claimed in PCT International Application No filed on as amended under PCT Article 19 (1) on (if any).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code Federal Regulations § 1.56.

[] In compliance with this duty there is attached an information disclosure statement 37 CFR 1.97.

PRIORITY CLAIM

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign applications(s) for patent or inventor's certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed.

(complete (d) or (e))

- (d) [] no such applications have been filed.
- (e) [X] such applications have been filed as follows.

NOTE: Where item © is entered above and the International Application which designated the U.S. claimed priority check item (e), enter the details below and make the priority claim.

EARLIEST FOREIGN APPLICATION(S), IF ANY, FILED WITHIN 12 MONTHS (6 MONTHS FOR DESIGN(S)) PRIOR TO THIS U.S. APPLICATION

COUNTRY	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 37 USC 119
AUSTRALIA	PP2726	31 MARCH 1998	[X]YES []NO
			[]YES []NO

ALL FOREIGN APPLICATION(S), IF ANY FILED MORE THAN 12 MONTHS (6 MONTHS FOR DESIGN(S)) PRIOR TO THIS U.S. APPLICATION		
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POWER OF ATTORNEY



As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. (List name and registration number)

Richard P. Berg, Reg. No. 28,145 Mavis S. Gallenson, Reg. No. 32,464 Karn C. Louie, Reg. No. 33,008 Richard J. Paciulan, Reg. No. 28,248 John Palmer, Reg. No. 36,885 Peter D. Galloway, Reg. No. 27,885 William R. Evans, Reg. No. 25,858 William C. Boling, Reg. No. 41,625

(check the following item, if applicable)

[] Attached as part of this declaration and power of attorney is the authorization of the above-named attorney(s) to accept and follow instructions from my representative(s).

SEND CORRESPONDENCE TO: Richard P. Berg c/o LADAS & PARRY 5670 Wilshire Boulevard, Suite 2100 Los Angeles, California 90036-5679 DIRECT TELEPHONE CALLS TO: (Name and telephone number)

RICHARD P. BERG (323) 934-2300

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE(S)

Full name of sole or first inventor_DA	VID STANLEY McGRATH			
Inventor's signature				
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Post Office Address				

CHECK PRODUCES) FOR ANY OF THE FOLLOWING DODED PAGES(S) WHICH FORM A PART OF THIS DECLARATION

[]	Signature for third and subsequent joint inventors. Number of pages added
[]	Signature by administrator(trix), executor(trix) or legal representative for deceased or incapacitated inventor. <i>Number of pages added</i>
[]	Signature for inventor who refuses to sign or cannot be reached by person authorized under 37 CFR 1.47. <i>Number of pages added</i>

[]	Added pages to combined declaration and power of attorney for divisional, continuation-in-part (CIP) application. Number of pages added

[]	Authorization of attorney(s) to accept and follow instructions from representative.
•	***
	ther pages form a part of this Declaration then end this Declaration with this page ok the following Item.
[X]	This declaration ends with this page.

Express Mail No. EL052829861US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: David Stanley McGrath, et al.

Group: 2644

Serial No.:

Examiner: B. Pendleton

Filed: concurrently herewith

Our Ref: B-3630CONT 618749-4

For: "SOUNDFIELD PLAYBACK FROM A

SINGLE SPEAKER SYSTEM"

) Date: April 20, 2001

ASSOCIATE POWER OF ATTORNEY

Commissioner of Patents and Trademarks Box New Patent Application Washington, D.C. 20231

Sir:

Please recognize

Victor Repkin, Reg. No. 45,039 Ross A. Schmitt, Reg. No. 42,529

whose post office address is:

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as my associate in the matter of the above-identified application, with full powers.

Please direct all official communications to the principal at the address, telephone number, and facsimile number below:

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Respectfully submitted,

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